
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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November 30, 2006

The Honorable Vicki Talpas
Sullivan County Assessor
100 Courthouse Square, Room 203
Sullivan, IN 47882

Dear Ms. Talpas:

RE: 2006 Annual Adjustment Ratio Study

The Department of Local Government Finance has reviewed the information and data you have submitted for the Sullivan County 2006 ratio study, as well as the supplemental information provided in response to our November 6, 2006 letter. The Department hereby approves the ratio study results based on the study presented without verifying the actual data in order to allow the preparation and delivery of the real property list to the County Auditor pursuant to IC 6-1.1-5-14.

We do continue to have concerns about the accuracy and uniformity of the study given the number of sales used throughout the county. Whenever less than a majority of the available sales are used in the ratio study, we are concerned that the study will not stand up to public scrutiny. We are also concerned about non-residential property, particularly land values. Although you indicated in your response certain action steps you are taking, you may want to give serious consideration to the reassessment of these classes of property for 2007. However, so as not to delay the 2006 annual adjustment further, we will approve the study.

In conjunction with our Data Analysis section, please ensure your sales disclosure file database is compliant. For assessment year 2007, your 2005 and 2006 sales disclosure data files must be compliant with the rules of the DLGF before we will process the 2007 ratio study.

If you have any questions or concerns, please feel free to contact Barry Wood, the Assessment Division Director, at (317) 232-3762 or by e-mail at Bwood@dlgf.in.gov.

Sincerely,

Melissa K. Henson
Commissioner

cc: Cathi Gould, Tyler Technologies, Inc.
Barry Wood, Assessment Director